

CITY COUNCIL BUSINESS
CITY OF MONTGOMERY, TEXAS

SUBJECT: Budget Amendment No. 1

FOR AGENDA OF: 8/12/2014
SUBMITTED BY: Bill Kotlan

DATE SUBMITTED: 8/8/2014
CLEARANCES: Bill Kotlan

EXHIBITS: Ordinance, Proposed Budget

SUMMARY STATEMENT

Several unexpected things have happened since the budget was adopted last August. This Budget Amendment reflects changes that Council should consider to address these items. Major changes are listed below and specifics are shown in the budget. The proposed Budget is presented in completed form and can be compared by line item to the existing Budget which is found on the City's website.

- General Fund
 - Revenues: We have experienced revenues in excess of budgeted amounts. The budget is changed to increase revenue by 10%.
 - Transfers: We deleted a transfer from Police Asset Forfeiture Fund.
 - Expenditures:
 - Actual health insurance premiums were contracted well below estimates used for budget. Other personnel cost reductions came from staffing changes during the year. Personnel costs were down 7.8%.
 - Communications costs were increased \$4,000 because of advertising related to development notices and some promotional advertising.
 - Contract services are up 3.9% due to increased court activity, auto repairs, and unanticipated building repairs. Also included are funds for street crack sealing.
 - Supplies and equipment is up 36.7%. This includes police supplies (such as uniforms and emergency equipment) and supplies to service and maintain parks and buildings in public works class.
 - Staff Development is up 26.8% because of training and related travel expenses.
 - Maintenance is up 13.6% to cover a bid to repair the Arnold Simonton house considered this evening on another item.
 - Capital Outlay is up 41%. This is to cover the cost of a replacement police vehicle purchased this year and some patrol weapons and accessories proposed by the police department.

There are also some capital items and computer equipment in the public works class.

- Miscellaneous is up 944%. This includes \$20,000 in contract labor for the police chief which is offset by reduced personnel expenses, several items purchased police class and the lease of Adams Park which was not budgeted as a separate line item.
- Capital Projects Fund – Capital Projects Fund is not an operating fund with a regular revenue, but is a fund for completing particular capital projects funded by grants, bonds, or other project related revenues. We are currently completing a group of infrastructure projects funded by Series 2012 Certificates of Tax and Obligation.
 - Water project costs are up 44% mainly because the project was completed slower than estimated and some of the money that was budgeted in 2013 was actually spent in 2014. However, there were change orders in the water projects as well and in particular, the SH 105 Waterline was 20% higher than was budgeted due to unanticipated costs related to underground utilities.
 - The roadway projects were combined into one project and the budget has been adjusted to reflect the actual costs.
- Water and Sewer Fund
 - Revenue – The revenue is adjusted down 2.7% due mainly to reduced water usage because of wet year.
 - Transfers to debt service were increased to pay interest and principle on debt related to utility infrastructure.
 - Expenditures are mostly changed in downward direction to reflect actual costs reduced in part because of personnel changes and reduced maintenance and contract costs. However, the Groundwater Reduction Plan (GRP) fees are increased because the new Catahoula Well did not come on line as quickly as planned and in the interim, the City had to continue to pay GRP fees as required in our Joint Plan.

The Net effect of the changes for **General Fund** is to increase Revenue by 9.6% and expenses by 2.7% causing a change in the budgeted Net Income from \$9,058 to \$131,289. In **Capital Projects Fund**, revenues are decreased by \$7,000 and expenses are increased by 27.6% resulting in an ending balance with all projects completed of \$269,760. In the **Water and Sewer Fund**, Revenues are decreased by 2.7% and expenses are decreased by 3.2% and Transfers out are increased by 60%. This results in a change of Net Income from \$60,861 to \$30,886 for the year.

No other funds are changed.

RECOMMENDED ACTION

Staff recommends Council adopt ordinance authorizing amendment to the FY 2014 Budget.

**Fiscal Year 2014
Proposed Base Budget**

General Fund Budget at a Glance	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Beginning Fund Balance	750,929	912,779	883,505	912,779	
Revenue					
14000.1 Taxes and Francise Fees	1,482,163	1,512,193	1,409,757	1,498,307	6.3%
14000.2 Permits and Licenses	64,880	85,509	63,400	82,800	30.6%
14000.4 Fees For Service	3,600	5,235	4,000	4,200	5.0%
14000.5 Court Fines and Forfeitures	329,919	463,209	402,275	464,000	15.3%
14000.6 Other Revenues	52,480	16,571	1,500	12,500	733.3%
<i>Revenue</i>	<u>1,933,042</u>	<u>2,082,717</u>	<u>1,880,932</u>	<u>2,061,807</u>	<u>9.6%</u>
Expenditures					
16000 Personnel	795,909	871,787	997,944	919,908	-7.8%
16001 Communications	2,503	6,000	3,000	7,000	133.3%
16002 Contract Services	528,700	595,989	611,970	635,950	3.9%
16003 Supplies and Equipment	64,574	61,079	48,850	66,800	36.7%
16004 Staff Development	16,918	28,033	24,250	30,750	26.8%
16005 Maintenance	11,030	33,823	33,000	37,500	13.6%
16006 Insurance	12,513	18,028	16,580	17,320	4.5%
16007 Utilities	28,887	28,249	28,460	31,750	11.6%
16008 Capital Outlay	226,310	176,401	153,000	215,720	41.0%
16010 Miscellaneous/ Contingency	1,025	7,200	2,700	8,200	203.7%
<i>Expenditures</i>	<u>1,688,369</u>	<u>1,826,588</u>	<u>1,919,754</u>	<u>1,970,898</u>	<u>2.7%</u>
Net Ordinary Income	244,673	256,128	-38,822	90,909	
Interfund Transfers					
Transfers In	47,880	40,380	47,880	40,380	-16%
Transfers Out	130,703	0	0	0	
<i>Net Transfers</i>	<u>-82,823</u>	<u>40,380</u>	<u>47,880</u>	<u>40,380</u>	<u>-16%</u>
Net Income	161,850	296,508	9,058	131,289	
Ending Fund Balance	912,779	1,209,287	983,302	1,044,068	

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Statement of Revenues	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Ordinary Revenue					
Taxes and Francise Fees					
14103 Beverage Tax	4,959	3,282	6,200	3,000	-52%
14111 Francise Tax	63,864	63,000	63,000	63,000	0%
14320 Ad Valorem Tax	117,549	130,692	130,557	130,557	0%
14330 Penalties and Interest	1,789	1,818	0	1,500	
14331 Rendition Penalties	113	401	0	250	
14600 Sales Tax	1,293,889	1,313,000	1,210,000	1,300,000	7%
<i>14000.1 Total Taxes and Francise</i>	<i>1,482,163</i>	<i>1,512,193</i>	<i>1,409,757</i>	<i>1,498,307</i>	<i>6%</i>
Permits and Licenses					
14105 Building Permits	61,987	81,684	60,000	80,000	33%
14146 Vendor Permits	243	0	150	150	0%
14611 Sign Fee	2,375	3,600	3,000	2,400	-20%
14612 Miscellaneous Permit Fee	275	225	250	250	-20%
<i>14000.2 Permits and Licenses</i>	<i>64,880</i>	<i>85,509</i>	<i>63,400</i>	<i>82,800</i>	<i>31%</i>
Fees for Service					
14380 Community Building Rental	3,600	3,435	4,000	3,000	-25%
14381 Kiosk Revenue		1,800		1,200	
<i>14000.4 Fees for Service</i>	<i>3,600</i>	<i>5,235</i>	<i>4,000</i>	<i>4,200</i>	<i>5%</i>
Court Fines and Forfeitures					
14101 Collection Fees	1,036	34,433	35	34,000	97043%
14102 Asset Forfeitures		0			
14104 Bond Fees	1,696	1,581	2,050	1,500	-27%
14106 Child Belt Fees	1,079	2,063	1,000	2,000	100%
14108 Court Fees		0			
14110 Fines	218,494	257,132	244,900	260,000	6%
14118 OMNI	2,592	2,846	2,500	2,800	12%
14119 Overpayment		0			
14120 State Portion	102,704	163,101	150,100	162,000	8%
14121 State Jury Fees		0			
14122 STF Fees		0			
14124 TP Fees		0			
14125 Warrant Fees	201	0	240		-100%
14126 TP Efficiency Court	1,258	1,551	1,250	1,500	20%
14128 Admin Deferred Fee		0			
14130 Accident Reports	859	504	200	200	0%
<i>14000.5 Court Fines and Forfeitures</i>	<i>329,919</i>	<i>463,209</i>	<i>402,275</i>	<i>464,000</i>	<i>15%</i>

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Statement of Revenues	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Other Revenues					
15380 Unanticipated Income	2,523	13,656		10,000	
15391 Interest Income	1,469	1,346	1,000	1,000	0%
15392 Interest on Investments	353	95	500	500	0%
<i>14000.6 Other Revenues</i>	<i>4,345</i>	<i>15,096</i>	<i>1,500</i>	<i>11,500</i>	<i>667%</i>
Grants/ Transfers					
14107 Cops Universal Grant					
14113 Intergovernmental Grants	48,135				
14132 DWI Step Revenue		1475		1000	
15360 MIDC Contributions					
15393 Police Grant Revenue					
Subtotal	48,135	1,475	0	1,000	
Total Income	1,933,042	2,082,717	1,880,932	2,061,807	10%

**Fiscal Year 2014
Proposed Base Budget**

General Fund Interfund Transfers	2013	2014 Estimate	2014 Budget	2014 Amend	%
					Change
Transfers					
Transfers In to General Fund					
14620.3 Water & Sewer Fund	0				
14620.2 MIDC Fund	37,500	37,500	37,500	37,500	0%
14620.7 Police Asset Forfeiture	7,500		7,500	0	-100%
14620.4 Court Security	2,880	2,880	2,880	2,880	0%
<i>14000.3 Total Transfers In</i>	<u>47,880</u>	<u>40,380</u>	<u>47,880</u>	<u>40,380</u>	<u>-16%</u>
Transfers Out of General Fund					
16361.2 Water Sewer Fund					
Capital Projects Fund					
<i>16361 Total Transfers Out</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net Transfers					
<i>Net Transfers</i>	<u>47,880</u>	<u>40,380</u>	<u>47,880</u>	<u>40,380</u>	<u>-16%</u>

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Court Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Budget	%
					Change
Ordinary Expense					
Personnel					
16353.1 Health Insurance	12,523	9,956	16,074	10,000	-37.8%
16353.4 Unemployment Insurance	555	551	522	750	43.7%
16353.5 Workers Comp.	188	225	1,429	309	-78.4%
16353.6 Dental Insurance	1,176	1,329	794	1,500	88.9%
16353.7 Life & AD&D Insurance	150	148	132	160	21.2%
16560 Payroll Taxes	5,952	6,224	5,998	6,300	5.0%
16600 Wages	74,884	76,403	76,910	76,910	0.0%
16600.1 Overtime	1,653	1,395	1,500	1,500	0.0%
16620 Retirement	2,620	2,622	2,376	3,000	26.3%
<i>16000 Personnel</i>	<i>99,701</i>	<i>98,851</i>	<i>105,735</i>	<i>100,429</i>	<i>-5.0%</i>
Contract Services					
16100 Admin Expense Misc.					
16102 General Consultant	1,055	512	1,800	1,800	0.0%
16220 Omni Expense	2,970	2,986	2,500	3,000	20.0%
16242 Prosecutor	7,300	5,985	9,000	9,000	0.0%
16310 Judge	11,000	11,970	12,000	12,000	0.0%
16326 Collection Agent	1,011	26,870	20,000	30,000	50.0%
16340 Printing/ Office Supplies	304	484	600	600	0.0%
16342 Computers/ Website	4,156	2,660	2,000	3,500	75.0%
16350 Postage/ Delivery	549	479	750	750	0.0%
16351 Telephone	1,200	1,197		1,200	
17040 Computer Technology	1,208	0			
17510 State Portion of Fines	114,388	146,168	120,000	145,000	20.8%
<i>16002 Contract Services</i>	<i>145,141</i>	<i>199,311</i>	<i>168,650</i>	<i>206,850</i>	<i>22.7%</i>
Supplies and Equipment					
16003 Supplies and Equipment - Other			2,500		
16460 Operating Supplies	1,788	2,242	2,500	2,500	0.0%
17100 Furniture	2,926	0			
<i>16003 Supplies and Equipment</i>	<i>4,714</i>	<i>2,242</i>	<i>5,000</i>	<i>2,500</i>	<i>-50.0%</i>
Staff Development					
16339 Dues/ Subscriptions	254	338	250	250	0.0%
16354 Travel and Training	2,079	5,378	3,500	5,000	42.9%
<i>16004 Staff Development</i>	<i>2,333</i>	<i>5,715</i>	<i>3,750</i>	<i>5,250</i>	<i>40.0%</i>
Insurance					
16353.2 Liability Insurance	140	140	400	400	0.0%

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Court Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Budget	% Change
<i>16006 Insurance</i>	140	140	400	400	0.0%
Capital Outlay					
17071 Computers/Equipment	5,101	5,720	5,000	5,720	14.4%
<i>16008 Capital Outlay</i>	<i>5,101</i>	<i>5,720</i>	<i>5,000</i>	<i>5,720</i>	<i>14.4%</i>
Miscellaneous					
16590 Miscellaneous			200	200	0.0%
Total Expense	257,130	311,980	288,735	321,349	11.3%

**Fiscal Year 2014
Proposed Base Budget**

General Fund Police Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Ordinary Expense					
Personnel					
16247 Compensated Benefit	0	0	5,000	0	-100%
16353.1 Health Insurance	35,023	37,119	62,900	41,000	-35%
16353.4 Unemployment Insurance	2,033	2,217	2,088	2,300	10%
16353.5 Workers Comp.	4,923	5,421	8,400	7,600	-10%
16353.6 Dental Insurance	3,870	4,736	4,500	5,600	24%
16353.7 Life & AD&D Insurance	422	583	600	600	0%
16560 Payroll Taxes	22,851	28,826	28,960	28,960	0%
16600 Wages	288,534	320,271	357,294	335,000	-6%
16600.1 Overtime	10,398	20,217	12,000	22,000	83%
16620 Retirement	10,223	11,410	11,470	11,800	3%
<i>16000 Personnel</i>	<i>378,277</i>	<i>430,800</i>	<i>493,212</i>	<i>454,860</i>	<i>-8%</i>
Communications					
16338 Advertising/Promotion			1,000	1,000	0%
<i>16001 Communications</i>	<i>0</i>	<i>0</i>	<i>1,000</i>	<i>1,000</i>	<i>0%</i>
Contract Services					
<i>Repairs and Maintenance</i>					
16334 Gas/Oil	27,913	25,327	31,500	27,000	-14%
16357 Auto Repairs	9,722	17,466	14,000	18,000	29%
16373 Equipment Repairs	451	830	500	1,500	200%
<i>16335 Repairs and Maintenance</i>	<i>38,086</i>	<i>43,623</i>	<i>46,000</i>	<i>46,500</i>	<i>1%</i>
16102 General Consulting (Racial Profiling)				0	
16340 Printing/ Office Supplies	467	1,327	1,500	1,500	0%
16342 Computers/ Website	399	2,000	2,000	2,000	0%
16350 Postage/ Delivery	93	218	500	500	0%
16351 Telephone	7,372	5,537	4,000	5,100	28%
16376 Building Maintenance	462	550		600	
17030 Mobile Data Terminal (Air Fees)	2,254	6,000	4,500	6,000	33%
17040 Computer Technology	1,667	8,000	8,000	8,000	0%
<i>16002 Contract Services</i>	<i>50,800</i>	<i>67,254</i>	<i>66,500</i>	<i>70,200</i>	<i>6%</i>
Supplies and Equipment					
16244 Radio Fees	2,579	2,800	2,800	2,800	0%
16328 Uniforms	7,947	7,311	6,000	9,500	58%
16358 Copier/Fax	1,960	1,954	2,500	2,500	0%
16460 Operating Supplies	5,010	6,625	4,100	7,000	71%
17010 Emergency Equipment	2,705	2,945	1,500	3,000	100%

**Fiscal Year 2014
Proposed Base Budget**

General Fund Police Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
17100 Furniture		0	500	500	0%
16003 Supplies and Equipment	20,201	21,634	17,400	25,300	45%
Staff Development					
16241 Police Training/ Education	580	5,539	3,500	6,000	71%
16339 Dues/ Subscriptions	195	240	1,500	1,500	0%
16341 Employee Relations			1,000	1,000	0%
16354 Travel and Training	2,212	2,073	2,000	2,500	25%
16004 Staff Development	2,987	7,853	8,000	11,000	38%
Insurance					
16353.2 Liability Insurance	5,667	8,181	7,000	7,000	0%
16353.3 Property Insurance	790	1,706	1,500	1,500	0%
16006 Subtotal Insurance	6,457	9,886	8,500	8,500	0%
Capital Outlay					
17070 Police Cars	67,821	94,681	72,500	95,000	31%
Emergency Lights, Decals					0%
Coban Video Equipment					0%
17071 Computers/Equipment (MDT)	9,983	17,185	15,000	18,000	20%
17071.1 Copsync	12,986			500	0%
17071.2 Radar	1,910				0%
Investigative and Testing Equip					0%
Ballistic Vests and Shields					0%
Patrol Weapons				15,000	0%
17050 Radios		132	500	500	0%
17080 Improvements	8,000	0			0
16008 Capital Outlay	100,700	111,998	88,000	129,000	47%
Other/ Miscellaneous					
16590 Miscellaneous		5,500	500	5,500	1000%
16010 Contingency			2,000		-100%
16356 Contract Labor	16,800	19,600		20,000	0%
Total Expense	576,222	674,526	685,112	725,360	6%

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Public Works Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	%
					Change
Ordinary Expense					
Personnel					
16353.1 Health Insurance	13,953	15,227	23,712	15,500	-35%
16353.4 Unemployment Insurance	402	1,190	1,044	1,500	44%
16353.5 Workers Comp.	1,833	2,232	3,992	2,400	-40%
16353.6 Dental Insurance	1,470	1,467	1,589	1,589	0%
16353.7 Life & AD&D Insurance	167	170	199	199	0%
16560 Payroll Taxes	7,634	9,326	11,198	10,000	-11%
16600 Wages	98,924	108,284	142,231	120,000	-16%
16600.1 Overtime	3,061	3,187	3,000	3,500	17%
16620 Retirement	3,454	3,679	4,172	4,172	0%
<i>16000 Personnel</i>	<i>130,898</i>	<i>144,761</i>	<i>191,137</i>	<i>158,860</i>	<i>-17%</i>
Communications					
16338 Advertising/Promotion	357				
<i>16001 Communications</i>	<i>357</i>	<i>0</i>	<i>0</i>	<i>0</i>	
Contract Services					
16113 Public Works Mgmt	2,070	0			
16232 General Park Maintenance	2,097	0			
16280 Mowing	68,363	64,735	75,000	70,000	-7%
16299 Inspections/ Permits	21,608	27,628	40,000	30,000	-25%
16320 Legal		4,922		5,000	
16322 Engineering	49,518	29,219	50,000	35,000	-30%
16337 Street Signs	1,735	987	1,500	1,500	0%
16340 Printing and Office Supplies	243	80	500	500	0%
16342 Computers/ Website		1,064	800	1,500	88%
16350 Postage/ Delivery	243	243	400	400	0%
16351 Telephone	3,084	3,080	2,100	3,200	52%
16372 Finance and Administration		202		200	
17040 Computer Technology		2,035		2,100	
<i>Repairs and Maintenance</i>					
16334 Gas/Oil	6,073	7,327	6,000	7,500	25%
16335 Maintenance -Other	17,698	15,000	20,000	15,000	-25%
16343 Tractor & Mower	343	645		1,000	
16357 Auto Repairs	4,375	3,078	4,000	4,000	0%
16373 Equipment Repairs	2,232	1,279	3,000	1,500	-50%
16374 Building Repairs	5,094	20,000		20,000	
16375 Street Repairs	2,847	2,034		10,000	
<i>16335 Repairs and Maintenance</i>	<i>38,662</i>	<i>49,363</i>	<i>33,000</i>	<i>59,000</i>	<i>79%</i>

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Public Works Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	%
					Change
Total Contract Service/ Repairs/ Maint					
16002 Contract Services	187,623	183,558	203,300	208,400	3%
Supplies and Equipment					
16328 Uniforms/ Protective Gear	2,685	5,525	2,750	3,500	27%
16460 Operating Supplies	16,921	1,595	10,000	2,000	-80%
16460.1 Streets and Drainage		202		500	
16460.2 Cedar Brake Park		3,036		3,500	
16460.3 Homecoming Park		982		1,500	
16460.4 Fernland Park		1,769		2,000	
16460.5 Community Building		6,318		7,500	
16460.7 Memory Park		991		1,000	
16503 Code Enforcement Expense		419		500	
16003 Supplies and Equipment	19,606	20,836	12,750	22,000	73%
Staff Development					
16339 Dues/ Subscriptions			0		
16341 Employee Relations	75	0	500	500	0%
16354 Travel and Training	98	2,500	500	2,500	400%
16004 Staff Development	173	2,500	1,000	3,000	200%
Maintenance					
16228 Memory Park Maintenance	1,181	2,902	2,500	5,500	120%
16229 Fernland Park Maintenance	115	28,000	20,500	28,000	37%
16230 CB Park Maintenance	7,253	2,750	7,500	3,000	-60%
16231 Homecoming Park Maintenance	2,481	170	2,500	1,000	-60%
16005 Park Maintenance	11,030	33,823	33,000	37,500	14%
Insurance					
16353.2 Liability Insurance	509	501	720	720	0%
16353.3 Property Insurance	202	283	300	300	0%
16006 Insurance	711	785	1,020	1,020	0%
Utilities					
16352 Utilities - Gas					
16352.1 Street Lights	12,534	14,932	13,000	15,000	15%
16352.2 Traffic Lights	141	219	180	250	39%
16352.3 Cedar Brake Park	1,949	1,805	1,500	1,800	20%
16352.4 Homecoming Park	661	555	480	500	4%
16352.5 Fernland Park	961	1,267	1,000	1,500	50%
16352.6 City Hall Utilities	4,505	4,459	2,500	4,500	80%
16352.8 Community Center Utilities	2,951	2,930	2,200	3,000	36%

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Public Works Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
16352.9 Memory Park Utilities			2,200		-100%
16007 Utilities	23,702	26,168	23,060	26,550	15%
Capital Outlay					
16233 Community Building					
16336 Capital projects					
17071 Computers/Equipment	1,535	5,000		5,000	
17072 Public Works Items	9,222	10,683		12,000	
17080 Improvements	99,830	39,000	60,000	60,000	
16008 Capital Outlay	110,587	54,683	60,000	77,000	28%
Miscellaneous					
16356 Contract Labor		200		500	
16590 Miscellaneous	25				
16500 Lease	1,000				
Miscellaneous/Other	1,025	200	0	500	0
Total Expense	485,712	467,314	525,267	534,830	2%

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Admin Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	%
					Change
Ordinary Expense					
Personnel					
16247 Compensated Benefit			4,000	0	
16353.1 Health Insurance	11,725	12,626	15,840	15,840	0.0%
16353.4 Unemployment Insurance	-2,693	551	522	800	53.3%
16353.5 Workers Comp.	317	379	543	543	0.0%
16353.6 Dental Insurance	1,225	1,649	1,000	1,820	82.0%
16353.7 Life & AD&D Insurance	133	148	160	160	0.0%
16560 Payroll Taxes	12,146	13,121	12,964	13,200	1.8%
16600 Wages	158,777	163,368	167,696	167,696	0.0%
16620 Retirement	5,403	5,534	5,135	5,700	11.0%
<i>16000 Personnel</i>	<i>187,033</i>	<i>197,374</i>	<i>207,860</i>	<i>205,759</i>	<i>-1.0%</i>
Communications					
16338 Advertising/Promotion	2,146	6,000	2,000	6,000	200.0%
<i>16001 Communications</i>	<i>2,146</i>	<i>6,000</i>	<i>2,000</i>	<i>6,000</i>	<i>200.0%</i>
Contract Services					
16102 General Consultant Fees (Appraisal)		3,000		3,000	
16320 Legal	28,331	31,728	35,000	30,000	-14.3%
16321 Audit	14,750	15,800	13,500	16,000	18.5%
16322 Engineering	1,078	5,000	5,000	5,000	0.0%
16333 Accounting	57,130	54,890	65,000	60,000	-7.7%
16335 Repairs and Maintenance	11,942	10,450	6,000	11,000	83.3%
16340 Printing and Office Supplies	87	650	500	1,000	100.0%
16342 Computers Website	2,689	2,500	2,500	2,500	0.0%
16350 Postage and Delivery	721	1,879	520	2,000	284.6%
16351 Telephone	11,481	12,467	12,000	12,500	4.2%
16360 Tax Assessor Fee	2,415	2,500	2,500	2,500	0.0%
16370 Election	6,470	0	25,000	0	-100.0%
17040 Computer Technology	8,042	8,000	6,000	8,000	33.3%
<i>16002 Contract Services</i>	<i>145,136</i>	<i>145,865</i>	<i>173,520</i>	<i>150,500</i>	<i>-13.3%</i>
Supplies and Equipment					
16358 Copier/Fax	1,960	2,272	2,500	2,500	0.0%
16460 Operating Supplies	11,941	10,595	9,000	11,000	22.2%
17100 Furniture	6,152	3,500	2,200	3,500	59.1%
<i>16003 Supplies and Equipment</i>	<i>20,053</i>	<i>16,366</i>	<i>13,700</i>	<i>17,000</i>	<i>24.1%</i>
Staff Development					
16339 Dues/ Subscriptions	2,409	3,500	3,000	3,000	0.0%

**Fiscal Year 2014
Proposed Budget Amendment**

General Fund Admin Class Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
16341 Employee Relations	1,257	965	1,000	1,000	0.0%
16354 Travel and Training	7,759	7,500	7,500	7,500	0.0%
<i>16004 Staff Development</i>	<i>11,425</i>	<i>11,965</i>	<i>11,500</i>	<i>11,500</i>	<i>0.0%</i>
Insurance					
16353.2 Liability Insurance	3,963	5,607	5,100	5,700	11.8%
16353.3 Property Insurance	1,242	1,609	1,560	1,700	9.0%
<i>16006 Insurance</i>	<i>5,205</i>	<i>7,217</i>	<i>6,660</i>	<i>7,400</i>	<i>11.1%</i>
Utilities					
16352.6 Utilities - City Hall	3,604	705	3,000	2,000	-33.3%
16352.7 Utilities - Gas	819	1,377	1,200	2,000	66.7%
16352.8 Utilities - Community Center	762	0	1,200	1,200	0.0%
<i>16007 Utilities</i>	<i>5,185</i>	<i>2,081</i>	<i>5,400</i>	<i>5,200</i>	<i>-3.7%</i>
Capital Outlay					
16223 Community Bldg Irrigation	7,999				
17071 Computers/ Equipment	1,923	4,000		4,000	
16336 Capital projects					
<i>16008 Capital Outlay</i>	<i>9,922</i>	<i>4,000</i>	<i>0</i>	<i>4,000</i>	
Miscellaneous					
16504 Adams Park Lease		1,475		1,500	
16590 Miscellaneous		25		500	
Miscellaneous	0	1,500	0	2,000	
Total Expense	386,105	392,368	420,640	409,359	-2.7%

**Fiscal Year 2014
Proposed Base Budget**

Capital Projects Fund

	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Beginning Balance*	\$ 10	\$ 2,307,212	\$ 2,196,000	\$ 2,307,212	
Revenues					
43960-Series 2012B	\$ 3,760,000	\$ -	\$ -	\$ -	-
CDBG Block Grant	-	-	-	-	0.0%
FEMA Hazard Mitigati	-	-	-	-	0.0%
Insurance Proceeds	33,388	-	-	-	0.0%
45391-Interest	1,992	1,000	8,000	1,000	-87.5%
Total Revenues	\$ 3,795,380	\$ 1,000	\$ 8,000	\$ 1,000	-88%
Interfund Transfers					
45392-Transfers In	\$ -	\$ -	\$ -	\$ -	0.0%
43002-Transfers Out	-	-	-	-	0.0%
Net Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.0%
Expenditures					
43890 Engineering	\$ 456,210	\$ 230,000	\$ 273,950	\$ 232,950	-15.0%
44002-Wastewater Pr	-	-	-	-	0.0%
48000-Water Projects	1,370,678	1,546,828	1,073,000	1,548,178	44.3%
46000-Roadway Proje	-	257,324	250,000	257,324	2.9%
Other	117,500	-	-	-	0.0%
Total Expenditures	\$ 1,488,178	\$ 2,034,152	\$ 1,596,950	\$ 2,038,452	27.6%
Ending Balance	\$ 2,307,212	\$ 274,060	\$ 607,050	\$ 269,760	-55.6%

**Fiscal Year 2014
Proposed Base Budget**

Capital Projects Fund

	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Beginning Balance*	\$ 10	\$ 2,307,212	\$ 2,196,000	\$ 2,307,212	
Revenues					
43960-Series 2012B	\$ 3,760,000	\$ -	\$ -	\$ -	-
CDBG Block Grant	-	-	-	-	0.0%
FEMA Hazard Mitigati	-	-	-	-	0.0%
Insurance Proceeds	33,388	-	-	-	0.0%
45391-Interest	1,992	1,000	8,000	1,000	-87.5%
Total Revenues	\$ 3,795,380	\$ 1,000	\$ 8,000	\$ 1,000	-88%
Interfund Transfers					
45392-Transfers In	\$ -	\$ -	\$ -	\$ -	0.0%
43002-Transfers Out	-	-	-	-	0.0%
Net Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.0%
Expenditures					
43890 Engineering	\$ 456,210	\$ 230,000	\$ 273,950	\$ 232,950	-15.0%
44002-Wastewater Pr	-	-	-	-	0.0%
48000-Water Projects	1,370,678	1,546,828	1,073,000	1,548,178	44.3%
46000-Roadway Proje	-	257,324	250,000	257,324	2.9%
Other	117,500	-	-	-	0.0%
Total Expenditures	\$ 1,488,178	\$ 2,034,152	\$ 1,596,950	\$ 2,038,452	27.6%
Ending Balance	\$ 2,307,212	\$ 274,060	\$ 607,050	\$ 269,760	-55.6%

**Fiscal Year 2014
Proposed Base Budget**

**Capital Projects Fund
Statement of Revenues**

	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Sources of Funding					
Fund Transfer					0.0%
43960-Series 2012 B	3,760,000				0.0%
CDBG Block Grant					0.0%
FEMA Hazard Mitigation Grant					0.0%
Insurance Proceeds	33,388				0.0%
Total Transfers, Bonds, Grants	\$ 3,793,388	\$ -	\$ -	\$ -	0.0%
Other Revenue					
45391-Interest Income	1,992	1,000	8,000	1,000	-87.5%
Total Other Revenue	\$ 1,992	\$ 1,000	\$ 8,000	\$ 1,000	-87.5%
<hr/>					
Grand Total Revenues	\$ 3,795,380	\$ 1,000	\$ 8,000	\$ 1,000	-87.5%

**Fiscal Year 2014
Proposed Base Budget**

**Capital Projects Fund
Interfund Transfers**

	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
45392 Transfers In					
43947-Transfer/ Utility Fund					
43949-Transfer/ General Fund					
43948- Grant Fund					
43952-Transfer/ Other Funds		\$ -	\$ -		-
45392 Total Transfers In	\$ -	\$ -	\$ -	\$ -	-
43002 Transfers Out to Debt Service				-	-
43002 Total Transfers Out	\$ -	\$ -	\$ -	\$ -	-
<hr/>					
Net Transfer Activity	\$ -	\$ -	\$ -	\$ -	-

**Fiscal Year 2014
Proposed Base Budget**

**Capital Projects Fund
Expenditures**

	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
43890 Engineering Series 201	6,500				
43890.1 Catahoula WW	\$ 198,116	\$ 85,000	\$ 86,032	\$ 86,032	0.0%
43890.2 Water Plant No. 3	197,638	105,000	106,918	106,918	0.0%
43890.3 Elevated Storage Tank		-	-	-	0.0%
43890.4 SH 105 Waterline	45,278	20,000	61,000	20,000	-67.2%
43890.5 LSP Lift Station/ FM		-	-	-	0.0%
43890.6 Roadway Improv	8,678	20,000	20,000	20,000	0.0%
		-	-	-	0.0%
43890 Engineer Total	\$ 456,210	\$ 230,000	\$ 273,950	\$ 232,950	-15.0%
		3,097			
44000 Wastewater System					
44004 LSP Lift Station/ FM	\$ -	\$ -	\$ -	\$ -	0.0%
44000 Wastewater Total	\$ -	\$ -	\$ -	\$ -	-
45000 Water System					
43976.1 SH 105 Water Lin	9,429	396,463	335,000	396,463	18.3%
43992.1 Water Plant No. 3	1,263,388	1,150,365	738,000	1,150,365	55.9%
43992.3 Rework Well No.	97,861	-	-	1,350	0.0%
		-	-	-	0.0%
45000 Total Water	\$ 1,370,678	\$ 1,546,828	\$ 1,073,000	\$ 1,548,178	44.3%
46000 Roadway System Improvements					
46008-ST 02 - Dr. Martin Luther King, Jr.	\$ -	\$ -	\$ 50,000	\$ -	0.0%
46009-ST 03 - Overlay Phase I		257,324	200,000	257,324	28.7%
		-	-	-	0.0%
		-	-	-	0.0%
		-	-	-	0.0%
		-	-	-	0.0%
46000 Total Roadway System	\$ -	\$ 257,324	\$ 250,000	\$ 257,324	2.9%

Other

**Fiscal Year 2014
Proposed Base Budget**

**Capital Projects Fund
Expenditures**

	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
46361 Bank Fees	\$ 117,500	\$ -		\$ -	0.0%
				-	0.0%
					0.0%
Total Other	\$ 117,500	\$ -	\$ -	\$ -	0.0%
Grand Total Expenditures	\$ 1,944,388	\$ 2,034,152	\$ 1,596,950	\$ 2,038,452	27.6%

**Fiscal Year 2014
Proposed Base Budget**

Water and Sewer Fund	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
Beginning Fund Balance	133,622	259,578	138,836	259,578	
Revenue					
24000 Charges for Service	668,008	732,638	751,700	725,900	-3.4%
24101 Taxes and Franchise Fees	4,912	5,914	5,000	5,800	16.0%
25000 Other Revenues	11,260	6,002	1,000	5,600	460.0%
<i>Income</i>	<u>684,180</u>	<u>744,554</u>	<u>757,700</u>	<u>737,300</u>	-2.7%
Expenditures					
26001 Personnel	103,188	94,803	108,469	102,044	-5.9%
26200 Contract Services	147,651	122,599	179,400	144,900	-19.2%
26300 Communications	818	0	500	500	0.0%
26326 Permits and Licenses	15,183	14,225	15,000	15,000	0.0%
26400 Supplies and Equipment	41,673	33,387	45,600	36,600	-19.7%
26500 Staff Development	1,616	1,869	3,150	3,150	0.0%
26600 Maintenance	77,008	71,931	102,000	87,000	-14.7%
26700 Insurance	8,471	10,844	10,620	10,620	0.0%
26800 Utilities	50,043	66,447	65,600	65,600	0.0%
26900 Capital	0	60,000	60,000	60,000	0.0%
27000 Misc./ Contingency/ GRP	82,573	105,590	56,500	101,000	78.8%
<i>Expenditures</i>	<u>528,224</u>	<u>581,694</u>	<u>646,839</u>	<u>626,414</u>	-3.2%
Net Ordinary Income	155,956	162,860	110,861	110,886	0.0%
Interfund Transfers					
Transfers In	0	0	0	0	
Net GRP Fees		0	0	0	
Transfers Out	30,000	80,000	50,000	80,000	60.0%
<i>Net Transfers</i>	<u>-30,000</u>	<u>-80,000</u>	<u>-50,000</u>	<u>-80,000</u>	60.0%
Net Income	125,956	82,860	60,861	30,886	-49.3%
Ending Fund Balance	259,578	342,439	199,697	290,464	

**Fiscal Year 2014
Proposed Base Budget**

**Water and Sewer Fund
Statement of Revenues**

	2013	2014	2014	2014	%
	Actual	Estimate	Budget	Amend	Change
Ordinary Revenue					
Charges for Service					
Water Revenue					
24100.1 Refunds					
24100 Water Revenue - Other	281,429	323,105	349,000	325,000	-6.9%
<i>24100 Water Revenue</i>	<i>281,429</i>	<i>323,105</i>	<i>349,000</i>	<i>325,000</i>	<i>-6.9%</i>
24118 Surface Water Revenue	4,685	5,018	4,000	4,500	12.5%
24119 Application Fee	1,170	1,125	1,200	1,200	0.0%
24120 Disconnect Reconnect	625	2,716	900	2,500	177.8%
24200 Sewer Revenue	147,422	153,442	190,000	155,000	-18.4%
24221 GRP Fees	85,661	107,480	83,300	105,000	26.1%
24310 Tap Fees/ Inspections	62,060	49,741	40,000	45,000	12.5%
24319 Grease Trap Inspections	10,550	11,724	9,000	10,000	11.1%
24330 Late Charges	13,561	13,917	14,100	13,500	-4.3%
24333 Returned Ck Fee	75	86	200	200	0.0%
25403 Solid Waste Revenue	60,770	64,283	60,000	64,000	6.7%
24000 Charges for Service	668,008	732,638	751,700	725,900	-3.4%
Taxes and Francise Fees					
24110 Sales Tax for Solid Waste	4,912	5,914	5,000	5,800	16.0%
24101 Taxes and Francise Fees	4,912	5,914	5,000	5,800	16.0%
Other Revenues					
25391 Interest Income	309	464	350	350	0.0%
25392 Interest on Investments	90	21	250	250	0.0%
25399 Miscellaneous Revenue	10,861	5,517	400	5,000	1150.0%
25000 Other Revenues	11,260	6,002	1,000	5,600	460.0%
Total Income	684,180	744,554	757,700	737,300	-2.7%

**Fiscal Year 2014
Proposed Base Budget**

Water and Sewer Fund Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	%
					Change
Ordinary Expense					
Personnel					
26353.1 Health Insurance	11,034	8,352	15,425	9,000	-41.7%
26353.4 Unemployment Insurance	426	467	522	522	0.0%
26353.5 Workers Comp.	960	960	1,650	1,650	0.0%
26353.6 Dental Insurance	1,176	1,218	1,300	1,300	0.0%
26353.7 Life & AD&D Insurance	133	120	275	275	0.0%
26501 Retirement	2,590	2,461	2,445	2,445	0.0%
26560 Payroll Taxes	5,820	5,773	6,172	6,172	0.0%
26600 Wages	81,049	75,452	79,680	79,680	0.0%
26600.1 Overtime	0	0	1,000	1,000	0.0%
26001 Personnel	103,188	94,803	108,469	102,044	-5.9%
Contract Services					
26320 Legal Fees - CCN Issues	10,059	1,397			
26322 Engineering	17,845	0	22,000	5,000	-77.3%
26323 Operator	24,825	26,130	30,000	30,000	0.0%
26324 Billing and Collections	11,107	6,200	6,200	6,200	0.0%
26328 Testing	1,835	5,310	12,000	7,500	-37.5%
26331 Sales Tax for Solid Waste	4,988	3,905	5,200	5,200	0.0%
26333 Accounting fees	4,400	4,200	4,000	5,000	25.0%
26336 Sludge Hauling	7,027	12,650	14,000	14,000	0.0%
23640 Printing	0	0	500	500	0.0%
26350 Postage	722	3,308	2,500	3,500	40.0%
26351 Telephone	1,332	1,335	2,000	2,000	0.0%
26370 Tap Fees and Inspections	4,215	3,315	20,000	5,000	-75.0%
26399 Garbage Pickup	59,296	54,851	61,000	61,000	0.0%
26200 Contract Services	147,651	122,599	179,400	144,900	-19.2%
Communications					
26338 Advertising/ Promotion	818	0	500	500	0.0%
26300 Communications	818	0	500	500	0.0%
Permits and Licenses					
26326 Permits and Licenses	15,183	14,225	15,000	15,000	0.0%
Supplies and Equipment					
26342 Chemicals	16,872	13,784	15,000	15,000	0.0%
26358 Copier/ Fax Machine	3,920	3,920	4,800	4,800	0.0%
26460 Operating Supplies	16,196	6,854	18,000	8,000	-55.6%
26485 Uniforms	2,685	2,831	2,800	2,800	0.0%
27040 Computer/ Tech Equipment	2,000	6,000	5,000	6,000	20.0%

**Fiscal Year 2014
Proposed Base Budget**

Water and Sewer Fund Expenditures	2013 Actual	2014 Estimate	2014 Budget	2014 Amend	% Change
26400.1 Supplies and Equipment	41,673	33,387	45,600	36,600	-19.7%
Staff Development					
26339 Dues/ Subscriptions	501	752	1,000	1,000	0.0%
26354 Travel and Training	1,115	1,118	2,000	2,000	0.0%
26355 Employee Relations (Educ)	0	0	150	150	0.0%
26500 Staff Development	1,616	1,869	3,150	3,150	0.0%
Maintenance					
26335 Repairs and Maintenance	65,792	67,436	90,000	75,000	-16.7%
26335.1 Vehicle Repairs	5,558	0	6,000	6,000	0.0%
26349 Gas & Oil	5,658	4,496	6,000	6,000	0.0%
26600.2 Maintenance	77,008	71,931	102,000	87,000	-14.7%
Insurance Expense					
26353.2 Liability Insurance	937	1,008	1,420	1,420	0.0%
26353.3 Property Insurance	7,534	9,836	9,200	9,200	0.0%
26700 Insurance Expense	8,471	10,844	10,620	10,620	0.0%
Utilities Expense					
26352.1 Utilities - Gas for Generators	470	611	550	550	0.0%
26352.2 Utilities - Water Plants	21,660	26,202	26,250	26,250	0.0%
26352.3 Utilities - Sewer Plants	22,229	30,930	31,500	31,500	0.0%
26352.4 Utilities - Lift Stations	5,584	8,592	6,800	6,800	0.0%
26352.5 Utilities - Security Lights	100	113	500	500	0.0%
26352.5 Utility Expense	50,043	66,447	65,600	65,600	0.0%
Capital Outlay					
26900.2 Capital Outlay Vehicles	0	0			
26900.3 Capital Outlay Equipment		5,876	60,000	60,000	
26900 Capital Outlay	0	5,876	60,000	60,000	0.0%
27000 Miscellaneous	1,000	281	1,000	1,000	0.0%
26401 Joint GRP Fees	81,573	105,309	55,500	100,000	80.2%
27100 Contingency		0			
27360 Interest		0			
Total Expense	528,224	527,569	646,839	626,414	-3.2%